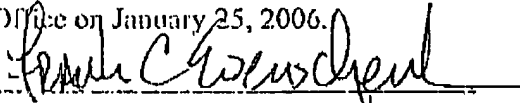


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I hereby certify that this correspondence is being
facsimile transmitted to the United States Patent and
Trademark Office on January 25, 2006.



Frank C. Eisenschenk, Ph.D., Patent Attorney

COMMUNICATION
Patent Application
Docket No. MET-016XDT
Serial No. 10/780,948

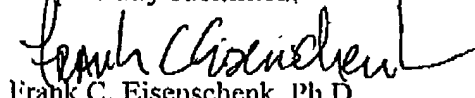
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Art Unit : 1614
Applicants : Mark D. Erion, Paul D. Van Poelje
Serial No. : 10/780,948
Filed : February 17, 2004
Confirm. No. : 2285
For : Combination of FB Pase Inhibitors and Insulin Sensitizers for the Treatment
of Diabetes
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

COMMUNICATION

Attached hereto please find a copy of the original Revocation of Power of Attorney and New
Power of Attorney and Certificate Under 37 C.F.R. § 3.73(b). The undersigned respectfully requests
entry of this paper into the record.

Respectfully submitted,



Frank C. Eisenschenk, Ph.D.

Patent Attorney

Registration No. 45,332

Phone No.: 352-375-8100

Fax No.: 352-372-5800

Address: P.O. Box 142950

Gainesville, FL 32614-2950

FCE/sl

Attachment: Revocation of Power of Attorney/New Power of Attorney

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REVOCATION OF POWER OF ATTORNEY AND NEW POWER OF ATTORNEY
AND CERTIFICATE UNDER 37 C.F.R. § 3.73(b)

Sir:

Metabasis Therapeutics, Inc., a Delaware corporation, having a place of business at 11119 North Torrey Pines Road, La Jolla, CA 92037 (formerly having a place of business at 9390 Towne Centre Drive, Building 300, San Diego, CA 92121), certifies that it is the owner of the entire right, title and interest in, to, and under the following applications for letters patent (including divisionals, continuations, and reissues):

A) Serial No. 09/747,182, filed on December 22, 2000, now U.S. Patent No. 6,965,033, issued November 15, 2005, for an invention entitled "Novel Bisamidate Phosphonate Prodrugs"; and that it is the assignee of record by virtue of an assignment from the inventors of the above-identified application that has been recorded in the United States Patent and Trademark Office at Reel/Frame 011689/0868;

B) Serial No. 10/900,718, filed on July 28, 2004, pending, which is a continuation of Serial No. 09/747,182;

C) Serial No. 09/389,698, filed on September 3, 1999, now U.S. Patent No. 6,489,476, issued December 3, 2002, for an invention entitled "Heteroaromatic Compounds Containing a Phosphonate Group that are Inhibitors of Fructose-1,6-Bisphosphatase"; and that it is the assignee of record by virtue of an assignment from the inventors of the above-identified application that has been recorded in the United States Patent and Trademark Office at Reel/Frame 010435/0327;

D) Serial No. 10/231,953, filed August 30, 2002, now abandoned, which is a continuation of Serial No. 09/389,698;

E) Serial No. 10/636,474, filed August 6, 2003, pending, which is a continuation of Serial No. 10/231,953;

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I) Serial No. 09/036,327, filed on March 6, 1998, now U.S. Patent No. 6,284,748, issued September 4, 2001, for an invention entitled "Purine Inhibitors of Fructose 1, 6-Bisphosphatase"; and that it is the assignee of record by virtue of an assignment from the inventors of the above-identified application that has been recorded in the United States Patent and Trademark Office at Reel/Frame 009224/0348;

G) Serial No. 09/944,096, filed August 30, 2001, now abandoned, which is a divisional of Serial No. 09/036,327;

H) Serial No. 10/615,563, filed July 7, 2003, pending, which is a continuation of Serial No. 09/944,096;

I) Serial No. 11/101,807, filed April 7, 2005, pending, which is a continuation of Serial No. 10/615,563;

J) Serial No. 09/470,649, filed on December 22, 1999, now U.S. Patent No. 6,756,360, issued June 29, 2004, for an invention entitled "Combination of FBPASE Inhibitors and Insulin Sensitizers for the Treatment of Diabetes"; and that it is the assignee of record by virtue of an assignment from the inventors of the above-identified application that has been recorded in the United States Patent and Trademark Office at Reel/Frame 010707/0063;

K) Serial No. 10/780,948, filed February 17, 2004, pending, which is a divisional of 09/470,649; and

L) Serial No. 09/036,329, filed March 6, 1998, now U.S. Patent No. 6,110,903, issued August 29, 2000, for an invention entitled "Benzimidazole Inhibitors of Fructose 1, 6-Bisphosphatase"; and that it is the assignee of record by virtue of an assignment from the inventors of the above-identified application that has been recorded in the United States Patent and Trademark Office at Reel/Frame 009192/0216;

M) Serial No. 09/547,282, filed April 11, 2000, now U.S. Patent No. 6,399,782, issued June 4, 2002, for an invention entitled "Benzimidazole Inhibitors of Fructose 1, 6-Bisphosphatase"; and that it is the assignee of record by virtue of an assignment from the

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inventors of the above-identified application that has been recorded in the United States Patent and Trademark Office at Reel/Frame 011082/0975;

N) Serial No. 09/801,933, filed on March 7, 2001, now U.S. Patent No. 6,919,322, issued July 19, 2005, for an invention entitled "Novel Aryl Fructose-1, 6-Bisphosphatase Inhibitors"; and that it is the assignee of record by virtue of an assignment from the inventors of the above-identified application that has been recorded in the United States Patent and Trademark Office at Reel/Frame 012101/0160; and

O) Serial No. 11/043,859, filed January 25, 2005, pending, which is a divisional of Serial No. 09/801,933.

Metabasis Therapeutics, Inc. hereby revokes all previous Powers of Attorney and hereby appoints the following persons registered to practice before the Patent and Trademark Office as its attorneys with full power of substitution and revocation to prosecute this application and all divisions and continuations thereof and to transact all business in the Patent and Trademark Office connected therewith: the registrants of the firm Saliwanchik, Lloyd & Saliwanchik, A Professional Association, P.O. Box 142950, Gainesville, FL 32614-2950, Customer ID Number 23,557.

I request that all correspondence be directed to Customer ID Number 23,557.

I further request that all telephone communications be directed to:

Frank C. Eisenschenk, Ph.D.
352-375-8100

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The undersigned (whose title is supplied below) is empowered to act on behalf of the assignee.

METABASIS THERAPEUTICS, INC.

By: 

Paul K. Laikind, Ph.D.
Chairman, President & CEO

Date: 1/16/06